

**Illinois Department of Revenue  
Regulations**

<b>Title 86   Part 130   Section 130.705   Procedure in Disputed Cases Involving Financial Responsibility Requirements</b>
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**TITLE 86: REVENUE**

**PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.705   Procedure in Disputed Cases Involving Financial Responsibility Requirements**

- a) Any person aggrieved by any decision of the Department under this Regulation may, within 60 days after notice of such decision, protest and request a hearing, whereupon the Department shall give notice to such person of the time and place fixed for such hearing and shall hold a hearing in conformity with the provisions of the Retailers' Occupation Tax Act and then issue its final administrative decision in the matter to such person.
- b) In the absence of such a protest within 60 days, the Department's decision shall become final without any further determination being made or notice given.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)